



**MIAMI-DADE COUNTY  
OFFICE OF THE PROPERTY APPRAISER**

*Honorable Pedro J. Garcia  
Property Appraiser*

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**NEW LAW PROVIDES TAX RELIEF FOR SOME PROPERTY OWNERS**

Florida law requires the Property Appraiser in each of the 67 counties to re-inspect all properties. This re-inspection involves:

- Examining the condition of the property.
- Assessing any new construction, addition or improvement.
- Use of new aerial technology to verify property dimensions against the tax roll.

In the past year, the Miami-Dade Office of the Property Appraiser began an intensified countywide re-inspection project. In instances where our re-inspection teams discovered buildings, additions and/or other improvements that had not previously been assessed or taxed, Florida law required the Property Appraiser to back-assess these structures up to three years. However, a new law which goes into effect July 1, 2010 could, under some circumstances, spare property owners the burden of retroactive taxes.

During its 2010 session, the Florida Legislature unanimously approved a new law (HB1279) providing tax relief for property owners who face retroactive taxes because new buildings, building additions and/or other building improvements had not previously been assessed for tax purposes.

☞ **WHO DOES THIS NEW LAW AFFECT:**

This new law only affects property owners with buildings, building additions and/or building improvements that had not previously been assessed for tax purposes.

☞ **HOW DOES THIS NEW LAW WORK:**

Property owners will not be back-taxed under the following conditions:

1. The property owner voluntarily notifies the Office of the Property Appraiser before January 1<sup>st</sup> of each year.
2. The property owner has met **all** permitting requirements, including passing all building inspections and receiving a Certificate of Completion or a Certificate of Compliance by the appropriate building agency. However, this law does not address building code compliance issues.

☞ **WHAT TYPES OF BUILDINGS DOES THIS NEW LAW INCLUDE:**

Generally all types of construction are covered under this new law. Some examples are:

New Buildings – all residential and commercial structures  
Building Additions – enclosed carports and fences  
Building Improvements – pools, spas and sheds



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☞ **WHEN DOES THIS LAW BECOME EFFECTIVE:**

The law goes into effect July 1, 2010.

☞ **WHY WASN'T THE NEW BUILDING TAXED BEFORE:**

If the required permits are not obtained or closed, the Office of the Property Appraiser may not be notified of the construction and may fail to incorporate the new construction value of the property. Even permitted new buildings and building improvements may have been missed for various reasons.

☞ **HOW DO I NOTIFY THE OFFICE OF THE PROPERTY APPRAISER:**

Property owners are encouraged to call or email the Office of the Property Appraiser and disclose details of the building construction.

TELEPHONE: 786-331-5321

E-MAIL: [Pawebmail@miamidade.gov](mailto:Pawebmail@miamidade.gov)

☞ **WILL MY CURRENT YEAR TAXES GO UP:**

The new law only applies to back-taxes. All new construction values will continue to be added to your property and reflected in your current taxes. If a property has homestead exemption, appropriate adjustments will be made to the Save Our Homes cap benefit in the current year.

☞ **For more information, please call 786-331-5321:**